

**THE COUNTY BULLETIN
and Uniform Compliance Guidelines
ISSUED BY THE STATE BOARD OF ACCOUNTS**

Volume 300, Page 1

July 1994

REMINDER OF ORDER OF BUSINESS

July

- 1 On or before this date the County Treasurer shall certify a list of real estate delinquencies for tax sale.[IC 6-1.1-24-1]
- 2 On or before this date, you should receive County Form 144 from officers, boards, commissioners and agencies "Statement of Salaries and Wages Proposed to be Paid Officers and Employees," [IC 36-2-5-4]*
- 4 Legal Holiday - Independence Day [IC 1-1-9-1]
- 11 On or before this date make distribution of Dog Fund apportionment from Auditor of State - 2nd Monday.[IC 15-5-9-11]

Distribute congressional interest to school corporations - second Monday. [IC 21-1-1-54]
- 15 In those counties participating in Public Employee's Retirement Fund, last day to make pension report and payment for the second quarter of 1994 to the Public Employee's Retirement Fund.

Township Assessors to file supplemental lists of personal property assessments received after filing date and not included in Assessor's Books filed in June - not later than July 15. [IC 6-1.1-3-17]

Furnish forms to officers and department heads for use in submitting budget estimates for ensuring year; prepare budget estimates for auditor's office, for poor relief, and for the Board of Commissioners under direction of the board. [IC 36-2-5-5 to 36-2-5-7]
- 20 Last day to report and make payment of balance of State and County Income Tax withheld in the month of June to Indiana Department of Revenue.
- 31 Last day to file quarterly unemployment compensation reports with Indiana Employment Security Division. (July 31 is on a Saturday, should be filed on Friday July 30)

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REMINDER OF ORDER OF BUSINESS
(Continued)

July - (Continued)

- 31 Last day for county treasurer to mail demand notices to delinquent personal property taxpayers from last year. (IC 6-1.1-23-1)

*PLEASE NOTE: At the July meeting of Board of County Commissioners the county auditor is required to submit to the board all statements filed on Form No. 144 and the board shall review and make its recommendations thereon to the county council prior to August 20.[IC 36-2-5-4(b)]

August

- 1 Last day for filing petition for reduction or revision in cumulative levies. [IC 36-9-14-6]
First day Annual Tax Sale can be held. [IC 6-1.1-24-2(a)(8)]
- 3 Last date for county officers and department heads to file the respective budget estimates with county auditor - Wednesday following first Monday in August.[IC 36-2-5-9]
- 9 First date for budget public hearing (7 days prior to adoption) [IC 6-1.1-17-5(a)]
- 16 First date can adopt budget - after August 15 but before September 15 [IC 6-1.1-17-5(a)]
Each ordinance shall be read on at least two separate days before adoption. [IC 36-2-5-11]
- 17-18-
- 19 County Treasurer's School - Radisson Plaza Suite Hotel, Keystone Crossing, Indianapolis
- 19 Last date for Board of Commissioners to review "Statements for salaries and Wages Proposed to be Paid Officers and Employees" and to make its recommendations to the County Council.[IC 36-2-5-4(b)]
- 20 Last day to report and make payment of State and County Income Tax withheld in the month of July to Indiana Department of Revenue.

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**REMINDER OF ORDER OF BUSINESS
(Continued)**

August - (Continued)

- 28 (Sunday) Last date for first publication of county budget. [IC 6-1.1-17-3]
- 31 Last date for public hearing on budget - At least seven (7) days prior to meeting of County Council.
[IC 6-1.1-17-5(a)]

September

- 1 We recommend continuing past practice of requisitions for office supplies and printed forms for use in 1994. We recommend these requisitions be filed by county officers and department heads on or before this date even though July 1, 1994, IC 36-2-6-16(d) was repealed.
- 4 (Sunday) Last date for second publication of county budget [IC 5-3-1-2]
- 5 Legal Holiday - Labor Day [IC 1-1-9-1]
- 7 Last date for budget public hearing (7 days prior to September 15 adoption) [IC 6-1.1-17-5(a)]
- 10 Last date for taxing officials to file copies of budgets with County Auditor for presentation to County Tax Adjustment Board. [IC 6-1.1-17-5(1)]
- 14 Last date County Council may meet to determine budgets and tax rates. [IC 6-1.1-17-5(a)(1)]
- Each ordinance shall be read on at least two separate days before adoption. [IC 36-2-5-11]
- 19 (Sunday) First Meeting of County Tax Adjustment Board, if applicable. [IC 6-1.1-29-4] (On September 18 or on first business day after, if September 18 is not a business day.)
- Each ordinance shall be read on at least two separate days before adoption. [IC 36-2-5-11]
- 20 Last day to report and make payment of State and County Income Tax withheld in the month of August to Indiana Department of Revenue.

BUDGET CALENDAR FOR 1995LAST date for adoption

(

LAST date for public hearing
(7 days prior to above date)

.)

LAST date for first publicationLAST date for second publication

Conservancy Districts "Same time and in the same manner and with such notices . . . to the preparation of budgets by municipalities."
(IC 13-3-3-74)

Solid Waste Districts "Not later than September 15, with notice given by the same Board" [IC 6-1.1-17.5(a)]

Consolidated City and Second Class Cities "... City and county budget ordinances adopted . . . not later than the last meeting of the City-County Council in September [IC 6-1.1-17-5(a)(2)] or ***Second Class Cities not later than September 30 [IC 6-1.1-17-5(a)(3)]."

Airport Authority Districts "Same time and same manner as the taxing entity that established such district." (IC S-22-3-23)

Fire Protection Districts "Same time and in the same manner and with such notices . . . to the preparation of budgets by municipalities."
(I.C. 36-S-11-18) (State Board of Tax Commissioners' recommendation)

Public Libraries If no resolution is adopted, the provisions of IC 20-14-3-10)b) are in effect (previous year's budget).

If no

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ANNUAL CONFERENCE FOR COUNTY TREASURERS

As provided by IC 5-11-14-1 the State Board of Accounts will call a conference of county treasurers on Wednesday, August 17th and Thursday, August 18th, and Friday, August 19th, to be held at the Radisson Plaza Suite Hotel, 8787 Keystone Crossing, Indianapolis, Indiana.

ANNUAL BIDDING OF OFFICE SUPPLIES

Effective July 1, 1994, Public Law 252, (HEA 1648) repealed IC 36-2-16-16 which requires the County to Annually Bid for Office Supplies. Even though this annual bidding process was repealed this department suggests that the county continue to use prescribed forms 91 and 91A. Items mentioned on Form 91 and 91A are still subject to the Public Purchase Laws (IC 36-1-9). In order to determine when formal bids are required it is necessary to look at the County as a whole. This means that class and line items must be added in total for the clerk, auditor, treasurer, recorder, etc... and if > \$25,000 formal bidding or if < \$25,000 we recommend requesting quotes. County Form 91A (Requisition - Blank Books, Blanks, Stationery and Printing) would allow the county commissioners to efficiently gather the estimated number of items and the specifications for the items to be used in each office. Upon compilation of all the offices, the commissioners would then be able to determine which items require a formal bidding process.

DISTRIBUTION OF COURT FEES (IC 33-19-7)

Questions have arisen to the correct percentage of court costs to be allocated to the City and Town Court Cost Fund. IC 33-19-7-2 states that 50% collected is state, 47% collected is county, and 3% collected is city and town court costs.

The Clerk of the Circuit Court retains the 50% state share and remits it semiannually to the Auditor of State. The remaining 50% collected for the county and city and town costs is forwarded monthly to the County Auditor. If the Clerk is reporting the Court Costs for the County General Fund and the City and Town Court Costs Fund separately there shouldn't be a problem. However, a problem or error may occur in calculating the apportionment between the County General Fund and the City and Town Court Cost Fund, if the Clerk reports court costs in total.

If the Clerk reports to the Auditor in total the Auditor will need to multiply court costs shown on the Monthly Report of Collection by 6% instead of 3%. Let us assume Court Costs in total equals \$100 and should be allocated to:

State	\$50.00 ¹
County	47.00 ²
City	3.00 ²

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DISTRIBUTIONS OF COURT FEES (IC 33-19-7) (Continued)

If the County Auditor uses 3% of the amount reported as Court Costs Due County on the Monthly Report of Collections, the City and Town Court Costs will be shorted by \$1.50, as shown in the following schedule:

	<u>City & Town Costs</u>	<u>County Costs</u>
Total on Report \$50.00		
\$50 x 3%	\$ 1.50	
\$50 x 47%		\$48.50
 Total Collected \$100		
\$100 x 3%	<u>3.00</u> ²	
\$100 x 47%		<u>47.00</u> ¹
 Differences	<u>(\$1.50)</u>	<u>\$ 1.50</u>

However, if the County Auditor multiplies the amount of Court Costs due the County by 6% he or she will obtain the correct amount due the City and Town Court Costs Fund, as shown in the following schedule:

Total on Report \$50.00		
\$50 x 6% (3% x 2 = 6%)	\$3.00	
\$50 x 94% (47% x 2 = 94%)		\$47.00
 Total Collected \$100		
	<u>3.00</u> ²	<u>47.00</u> ¹
 Differences	<u>-0-</u>	<u>-0-</u>

In order for a city or town to receive a part of the 3% City and Town Costs they MUST PROSECUTE AT LEAST 50% of its ordinance violations thru the circuit, superior, county or municipal courts. Distributions to more than one (1) qualifying city or town is based on the prorata share of the units prosecuting 50% of their ordinance violations. (IC 33-19-7-3)

CITY AND TOWN COURT COST FUND

IC 33-19-7-3 requires that three percent (3%) of all court costs collected by the Clerk of the Circuit Court to be set aside by the County Auditor in a City and Town Court Cost Fund. Such fund shall be distributed semiannually to each city and town in the county that maintains a law enforcement agency and prosecutes at least fifty percent (50%) of its ordinance violations in a circuit, superior, or county court in the county. If a city or town located in Marion County prosecutes its ordinance violations in a municipal court, then that city or town would qualify for such distribution.

The county auditor shall determine the amount to be distributed to each city and town qualified as follows:

STEP ONE: Determine the population of the qualified city or town.

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CITY AND TOWN COURT COST FUND (Continued)

STEP TWO: Add the populations of all qualified cities and towns determined under STEP ONE.

STEP THREE: Divide the population of each qualified city and town by the sum determined under STEP TWO.

STEP FOUR: Multiply the result determined under STEP THREE for each qualified city and town by the amount of the qualified municipality share.

The county auditor shall semiannually (in June and December) distribute to each qualified city and town the amount computed for that city or town under STEP FOUR.

If no city or town qualifies for a semiannual distribution, the monies shall remain in the city and town court cost fund for future distribution, it is not to be transferred to the County General Fund.

COMPENSATION OF SPECIAL PROSECUTING ATTORNEYS

This article on Special Prosecutor's appeared on pages four and five of the April 1994 County Bulletin and contained only the State share of judges salary. Please be sure to reference the previous bulletin to this "corrected" article.

IC 33-14-1-6 deals with the appointment and compensation of special prosecuting attorneys. In regard to compensation this statute states:

"If the special prosecutor is not regularly employed as a full-time prosecuting attorney or a full-time deputy prosecuting attorney, the compensation for his services:

- (1) shall be paid to him from the unappropriated funds of the appointing county; and
- (2) shall not exceed a per diem equal to the regular salary of the appointing circuit, . . .

If the special prosecutor is regularly employed as a full-time prosecuting attorney or deputy prosecuting attorney, the compensation for this special prosecutor's services:

- (1) shall be paid out of the appointing county's unappropriated funds to the treasurer of the county in which he regularly serves; and
- (2) must include a per diem equal to the regular salary of a full-time prosecuting attorney of the appointing circuit..."

IC 33-14-7-5(d) states the State shall pay, from the State General Fund, the minimum annual salary of a prosecuting attorney.

IC 33-14-7-5(a) states that the salary of a full-time prosecuting attorney shall be the same as the salary paid to the circuit court judge of the same judicial circuit.

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COMPENSATION OF SPECIAL PROSECUTING ATTORNEYS (Continued)

Effective in January 1, 1991, IC 33-13-12-7 states that the salary of full-time circuit court judges shall be \$61,740.00

Based on fifty-two (52) five (5) day weeks, (total two hundred sixty (260) days) the maximum daily per diem rate for a special prosecuting attorney who is not regularly employed as a full-time prosecuting attorney or a full-time deputy prosecuting attorney is \$237.46

This rate would also be applicable in the case of reimbursement to another if the special prosecutor is employed as a full-time prosecuting attorney or deputy prosecuting attorney.

IC 33-14-1-6 also includes provision for reimbursement for travel and reasonable lodging expenses for special prosecuting attorneys.

MUNICIPAL ELECTION EXPENSES

Recently it has come to our attention that some county auditors are deduction Election Expenses from Tax Distributions of the city or town. Municipal Election are to be billed on County Form No. 151 by the county auditor. The following is an abstract of the pertinent Indiana Code:

IC 3-5-3-7 "All expenses for a municipal primary election or municipal election that is conducted by a county election board shall be allowed by the county executive and shall be paid out of the general fund of the county, without any appropriation being required. The county auditor shall certify the amount of that allowance to the fiscal officer of the municipality. The fiscal body of the municipality shall make the necessary appropriation to reimburse the county for the expense of the primary election or election."

IC 3-5-3-8 "During the period that begins ninety (90) days before a municipal primary election and continues until the day after the following municipal election, all expenses of the primary election and election that cannot be chargeable directly to any municipality shall be apportioned as follows:
(1) One-fourth (1/4) to the county.
(2) Three-fourths (3/4) to the municipalities in the county holding the municipal primary election and municipal election."

IC 3-5-3-9 "Whenever more than one (1) municipality in a county conducts a municipal primary election and municipal election, the three-fourths (3/4) of expenses that cannot be chargeable directly to any particular municipality under section 8 of this chapter shall be apportioned to each municipality in the same ratio that the number of voters who cast a ballot in the municipality at the municipal election bears to the total number of voters who cast a ballot in all of the municipalities in the county at that municipal election."

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MUNICIPAL ELECTION EXPENSES (Continued)

IC 3-5-3-10 "The county election board shall, on a form prescribed by the State Board of Accounts, itemize all the expenses of any election for which a municipality is required to reimburse the county."

IC 3-5-3-11 "Notwithstanding section 7 of this chapter, in a year in which a town election coincides with a general election, the county election board may not assess the town for the cost of the election."

For your convenience a copy of the County Form No. 151 has been included in this bulletin on page 14.

TEMPORARY JUDGES

Public Law 169, Acts of 1984, which added IC 33-13-16 and became effective March 15, 1984 authorizes judges of circuit, superior, or county courts to appoint temporary judges and sets their compensation at twenty-five dollars (\$25) per day. This statute states that the compensation of temporary judges is to be paid by the county.

SALARIES OF TOWNSHIP OFFICERS AND EMPLOYEES

Public Law 196, Acts of 1984, which amended IC 36-6-6-10 and requires the township advisory board to set the salaries of all township officials and employees, except assessing officials and employees for the year 1985 and thereafter. This deletes the necessity for the township advisory board to submit a Form 17 showing their recommendations for salaries and it deletes the necessity for the county council to adopt a township salary ordinance.

This statute also provides that the county's portion of the salary of township trustees who serve as ex-officio township assessors remain at the level of prevailing on January 1, 1984.

To facilitate the setting of salaries for assessing officials and employees and for the portion of the township trustee's salary to be paid by the county for 1985 and each year thereafter, it is suggested that the following procedures be followed:

Each elected township assessor should submit a Form 144 requesting the amounts to be paid for his (her) salary and the amounts of compensation for deputies and other employees.

Each township trustee assessor should submit a Form 144 requesting the rates of pay and amounts to be paid to deputy assessors and other assessing employees. It is suggested that a Form 144 be sent to each trustee assessor with the request that this information be shown thereon.

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SALARIES OF TOWNSHIP OFFICERS AND EMPLOYEES (Continued)

A single Form 144 should be prepared by the County Auditor showing the portion of the salaries of all the township trustee assessors to be paid by the county. These salaries should be at the level that prevailed on January 1, 1984.

SOCIAL SECURITY WITHHOLDING ON NEW COUNTY EXTENSION EMPLOYEES

We have been informed by the Agricultural Extension Services at Purdue University that effective January 1, 1984, pursuant to the provisions of Public Law 84-31 all new extension agents (county agents, youth agents, home demonstration agents, etc.) will be subject to withholding for social security purposes. This does not apply to persons who were employed as extension agents prior to January 1, 1984. If any question should exist as to whether or not an extension agent is subject to withholdings for social security purposes you should contact the local county extension agent and/or the Agricultural Extension Services at Purdue University.

ELECTRONIC FUNDS TRANSFER

IC 4-8.1-2-7, which was effective May 1, 1984, amended to provide that if a political subdivision as defined in IC 36-1-2-13 elects to receive distributions from the State by means of an electronic transfer of funds, the Treasurer (of State) shall have the funds transferred electronically.

PUBLIC PURCHASES

In its passage of Public Law 14, the 1984 Session of the General Assembly amended IC 4-13-1-1 to provide that, with the consent of the commissioner of the State Department of Administration, a political subdivision of the state as defined in IC 36-1-2-13 may use the services of that department. IC 4-13.4-5-11 authorizes the Procurement Division of the State Department of Administration to enter into contracts that require the contractor to offer the services or supplies that are the subject of the contract to political subdivisions under conditions specified in the contract. IC 36-1-9-13 provides that a purchasing agent of a political subdivision may purchase materials for the subdivision without giving notice or receiving bids if:

- (1) the purchase is made from a supplier who has a contract with a state agency and the supplier's contract with the state requires him to make the materials available to political subdivisions, as provided in IC 4-13.4-5-11; or
- (2) the purchase is made from a supplier who has a contract with a federal agency and the supplier's contract with that agency requires the supplier to make the materials available to the state or political subdivisions.

The state agency as defined in IC 14-13.4-5 is the Procurement Division of the State Department of Administration, 402 West Washington Street, Fourth Floor, Room W468, Indianapolis, Indiana 46204.

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PUBLIC PURCHASES (Continued)

A discussion with the Office of Attorney General indicates that, as a result of the 1984 legislation, inter-local agreements will not be required. Therefore it appears purchases by political subdivisions, after verification or notice of State contract provisions, would be directly with the State contractor (supplier). However, adequate documentation of any purchases under a state contract should be shown on the records.

MEDICAL CARE FOR INMATES

Public Law 72, 1994, House Enrolled Act 1059, Effective July 1, 1994, adds a new section, IC 11-12-5-5, and provides in (b) "... A person confined to a county jail may be required to make a copayment in an amount of not more than ten dollars (\$10) for each provision of any of the following services:

- (1) Medical Care
- (2) Dental Care
- (3) Eye Care
- (4) Any Other Health Care Related Service."

IC 11-12-5-5(e) states "Rules for the implementation of this section must be approved by the county legislative body." This would appear to mean that in most instances the County Commissioners will need to adopt a Home Rule Ordinance setting the amount of the fee to be charged. IC 11-12-5-5(d) states "Money collected must be deposited into the County Medical Care for Inmates Fund," "

The sponsor of the bill, Representative Nick Gulling, contacted the State Board of Accounts and stated the intent of the bill was not to create a new fund but to deposit the monies collected per IC 11-12-5-5(b) into the fund which pays the cost of the services provided. In most instances this would be the County General Fund.

The State Board of Accounts audit position in regard to this statute is as follows:

1. Monies received by the county auditor from the county sheriff for this copayment may be receipted into the fund in which payment for services provided were or will be paid from, or;
2. Into the newly created County Medical Care for Inmates Fund.

Should the county choose the second option and create a new fund, the county legislative body shall approve the rules for implementing this section. We would refer you to the County Bulletin, Volume 283, Page 7 and 8, for reference in creating a new fund.

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RECORD OF HOURS WORKED

IC 5-11-9-4 provides that records be maintained showing which hours were worked each day by officers and employees of the county.

This requirement can be met by preparing an endorsement on the payroll claim form showing the general work schedule and listing the specific employees who worked hours different from that general work schedule. Each elected officer or head of each department would be responsible for preparing such endorsement on the payroll claim for their office or department.

If an employee is employed by more than one (1) public agency or in more than one (1) position within that public agency, it is also essential that an accurate record of hours worked be maintained. In these instances we recommend that each agency and department records reflect hours worked in both positions.

TAX SALE - PARTIAL PAYMENTS

Public Law 30-1994 amended IC 6-1.1-24-1.2(b) to read:

"(b) A county treasurer **may** accept partial payments of delinquent property taxes, assessments, penalties, interest, or costs under subsection (a) after the list of real property is certified under section 1 of this chapter."

The acceptance of a partial payment after July 1st will not remove the property from the tax sale.

Since IC 6-1.1-24-1.2(a) states:

"A tract or an item of real property **may not be removed from the list certified** under section 1 of this chapter before the tax sale **unless all delinquent taxes, special assessments, penalties due on the delinquency, interest, and costs directly attributable to the tax sale have been paid in full.**" (our emphasis)

It has been brought to our attention that some of the computer software programs apply a partial payment to the oldest tax due. When the delinquent tax which placed the property in the tax sale is paid, the property is removed from the tax sale list generated by the computer. Until such time as your software program is updated, it will be necessary to account for such property manually, since this property will remain on the tax sale.

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NATIONAL VOTERS REGISTRATION ACT

It is recommended by the Indiana State Election Board that Clerks of the Circuit Court include in their 1995 Budget an appropriation for the implementation of this act. Until the State Legislature passes a law, the cost of implementing this act is unclear.

We have received a number of phone calls in regards to the State Election Board advisory letter dated June 21, 1994. The first paragraph on page three makes reference to a "NVRA Contingency Fund." We recommend that you not establish a new fund but to add a line item appropriation to your 1995 Election Budget.

Form Prescribed by the State Board of Accounts

County **Form** No. 151

COUNTY ELECTION BOARD WORKSHEET*
APPORTIONMENT OF ELECTION COSTS
YEAR
IC 3-5-3-10

1. **DIRECT EXPENSE CHARGEABLE TO CITY OR TOWN OF _____**
Precinct Board:
 Per Diem - **Inspectors**
 - Judges
 - Clerk and Assistant Clerks
 - Sheriffs
 Meals
 Rental of Polling Places
 other Precinct Board **Expenses**
Ballots (Sample, Official, and Absentee)
Precinct Box Supplies
Advertising
Breakage and Lose of Equipment (Unreimbursed)
Postage - Absent Voters' Ballots
Other _____
 Subsection 1 Total
2. OTHER EXPENSES ALLOCATED TO CITIES AND TOWNS IN PROPORTION TO TOTAL NUMBER OF VOTES CAST BY ALL MUNICIPALITIES IN THE COUNTY:
 (A) Items Chargeable Only to Cities and Towns Not Identifiable to Individual Units:
 Compensation - Board of Election Commissioners and Assistants
 - Board of Canvassers
 - Board of Canvassers' Assistant
 "Hauling and Handling Equipment
 **Mechanics of Voting Machines
 **Typists and Clerks - Preparing Voter Lists
 "Supplies, Voter Lists (Paper, Carbon, Etc.)
 **Rental of Extra Typewriters and Adding Machines
 "Ballot Boxes
 "Other _____
 Subsection (A) Total
- (B) All Other Election Costs - Chargeable to 1/4 to County and 3/4 to cities and Towns:
 Clerical Personnel
 Supplies - i.e., Voters' Registration and Transfer Blanks
 Equipment Repair Including Repairs to Ballot Boxes
 Other _____
 Subsection (B) Subtotal
 Deduct County Share (1/4 x Line 35) From Subsection 2(B) Subtotal
 Remainder - Subsection 2(B) Total (Subtract Line 36 From Line 35)
 Total Amount to be Apportioned - Subsection 2(A) Plus Subsection 2(B) add Lines 29 + 37
 Votes Cast for All Municipalities in the County at this Municipal Election - Cities and Towns
 Votes Cast in _____
 City or Town
 Ratio to be Apportioned (Unit : Total)
 Amount Apportioned to Unit (Line 38 x 41)
- AMOUNT DUE FROM APPLICABLE CITY OR TOWN (Add Lines 16 + 42)
- * Registration expenses incurred by a circuit court clerk or board of registration for:
 (1) The salaries of members of a board of registration appointed under IC 3-7-2-5; and
 (2) The salaries of assistants employed under IC 3-7-2-21; may not be charged to a municipal.
- ** Items should be included in Section 1 when cost per city or town is known.

CLASSIFICATION OF **COUNTIES AND JUDICIAL CIRCUITS**
 BY STATE BOARD OF **ACCOUNTS**
CONTROLS SALARIES OF JUDGES, COURT REPORTERS, AND PROSECUTING ATTORNEYS

Pursuant to I.C. 33-13-12-6, 33-15-26-5, and 33-14-7-4 the State Board of **Accounts** in July, 1994, determined and fixed the factor end classification of each county and judicial circuit of the state, in accordance with I.C. 33-13-12-12 and I.C. 33-14-7-21:

CO. NO.	COUNTY NAME	FACTOR @	CLASS

	1993 PAY 1994 VALUE		
1	ADAMS	0.552277	7
2	ALLEN	5.632149	2
3	BARTHOLOMEW	1.297297	3
4	BENTON	0.201001	9 (8) [8]
5	BLACKFORD	0.226721	9 (8) [8]
6	BOONE	0.708196	5 (6) [6]
7	BROWN	0.235193	9
8	CARROLL	0.358996	8
9	CASS	0.655183	6 (4) [4]
10	CLARK	1.402190	3
11	CLAY	0.391829	8 (7) [7]
12	CLINTON	0.531659	7 (5) [5]
13	CRAWFORD	0.144887	9
14	DAVIESS	0.464188	8 (7) [7]
15	DEARBORN	0.655204	*
16	DECATUR	0.438997	8
17	DEKALB	0.644738	6
18	DELAWARE	1.850995	3
19	DUBOIS	0.765532	5
20	ELKHART	3.110266	2
21	FAYETTE	0.452048	8 (7) [7]
22	FLOYD	1.061902	4
23	FOUNTAIN	0.298987	9 (8) [8]
24	FRANKLIN	0.312047	9 (8) [8]
25	FULTON	0.340005	9 (8) [8]
26	GIBSON	0.601815	6 (5) [5]
27	GRANT	1.220556	4 (3) [3]
28	GREENE	0.461856	8 (7) [7]
29	HAMILTON	2.483484	2
30	HANCOCK	0.817188	5
31	HARRISON	0.477648	8
32	HENDRICKS	1.341502	3
33	HENRY	0.733779	5 (4) [4]
34	HOWARD	1.664731	3
35	HUNTINGTON	0.605033	6 (5) [5]
36	JACKSON	0.694878	6
37	JASPER	0.580072	7 (6) [6]
38	JAY	0.363224	8 (7) [7]
39	JEFFERSON	0.513234	*
40	JENNINGS	0.362085	8
41	JOHNSON	1.603676	3
42	KNOX	0.601747	6 (4) [4]
43	KOSCIUSKO	1.294997	3
44	LAGRANGE	0.533319	7
45	LAKE	7.765257	2 (1) [1]
46	LAFORTE	1.809138	3
47	LAWRENCE	0.634414	6 (5) [5]
48	MADISON	2.033326	3 (2) [2]
49	MARION	15.649182	1
50	MARSHALL	0.786365	5
51	MARTIN	0.158507	9

CLASSIFICATION OF COUNTIES AND JUDICIAL CIRCUITS
BY STATE BOARD OF ACCOUNTS
CONTROLS SALARIES OF JUDGES, COURT REPORTERS, AND PROSECUTING ATTORNEYS

Pursuant to I.C. 33-13-12-6, 33-15-26-5, and 33-14-7-4 the State Board of Accounts in July, 1994, determined and fixed the factor and classification of each county and judicial circuit of the state, in accordance with I.C. 33-13-12-12 and I.C. 33-14-7-21:

co. NO.	COUNTY NAME	FACTOR@	CLASS
52	MIAMI	0.547905	7 (5) [5]
53	MONROE	1.770952	3
54	MONTGOMERY	0.732169	5
55	MORGAN	0.892686	4
56	NEWTON	0.256034	9 (8) [8]
57	NOBLE	0.669764	6
58	OHIO	0.073516	*
59	ORANGE	0.296638	9
60	OWEN	0.253547	9
61	PARKE	0.247898	9 (8) [8]
62	PERRY	0.288572	9
63	PIKE	0.291244	9 (8) [8]
64	PORTER	2.672378	2
65	POSEY	0.705741	5
66	PULASKI	0.255806	9 (8) [8]
67	PUTNAM	0.536431	7
68	RANDOLPH	0.466455	8 (5) [5]
69	RIPLEY	0.418341	8
70	RUSSELL	0.332300	9 (7) [7]
71	ST. JOSEPH	4.273646	2
72	SCOTT	0.334829	9
73	SHELBY	0.749094	5
74	SPENCER	0.503492	7
75	STARKE	0.345768	9 (8) [8]
76	STUBEN	0.588973	7
77	SULLIVAN	0.365642	8
78	SWITZERLAND	0.119348	*
79	TIPPECANOE	2.468070	2
80	TIPTON	0.283692	9
81	UNION	0.116875	9
82	VANDERBURGH	2.786055	2
83	VERMILION	0.379293	8
84	VIGO	1.769829	3 (2) [2]
85	WABASH	0.578268	7 (5) [5]
86	WARREN	0.162358	9
87	WARRICK	0.950331	4
88	WASHINGTON	0.374306	8
89	WAYNE	1.176269	4 (3) [3]
90	WELLS	0.461329	8 (7) [7]
91	WHITE	0.482953	8 (7) [7]
92	WHITLEY	0.497702	8 (7) [7]
JOINT JUDICIAL CIRCUITS			
	Dearborn-Ohio	.72872	5 (4) [4]
	Jefferson-Switzerland	.632582	6 (4) [4]

@ Factor = Total Factor Divided by 2 Times 100.

* Joint Circuits

Figures in brackets () control judicial salary classification.

Figures in brackets [] control Prosecuting Attorney's salary classification.

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CALCULATIONS JULY, 1994

JOINT JUDICIAL CIRCUITS

<u>COUNTY</u>	<u>FACTOR</u>	<u>% TOTAL</u>	<u>CLASS</u>	
			<u>PROS. ATTY.</u>	<u>JUDGE</u>
Dearborn	.655204	90		
Ohio	<u>.073516</u>	<u>10</u>		
Total	.72872	100	(4) 5	(4) 5
Jefferson	.513234	81		
Switzerland	<u>.119348</u>	<u>19</u>		
Total	.632582	100	(4) 6	(4) 6